

CITY OF NEW ORLEANS-DEPARTMENT OF FINANCE
Bureau of Revenue – Application Unit
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OCCUPATIONAL LICENSE TAX TABLES

TABLE 1
RETAIL DEALERS IN MERCHANDISE, SERVICES AND RENTALS

If the Gross Sales are:

As Much As:	But Less Than:	The Annual License Shall Be:
\$0	\$50,000	\$50
50,000	75,000	60
75,000	100,000	90
100,000	150,000	120
150,000	200,000	180
200,000	250,000	250
250,000	300,000	300
300,000	400,000	360
400,000	500,000	500
500,000	600,000	650
600,000	750,000	800
750,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000	+	6,200

Retail: R.S. 47:354

City of New Orleans: Sec. 150-963. Retail dealers in merchandise, services and rental. (a) For every fixed location retail dealer in merchandise, services, and rentals, including, but not limited to in this section, the license shall be based on the total activity and shall be based on Table 1.

**TABLE 1A
RETAIL GASOLINE STATIONS**

If the Gross Sales are:

As Much As:	But Less Than:	The Annual License Shall Be:
\$0	\$50,000	\$50
50,000	75,000	60
75,000	100,000	90
100,000	150,000	120
150,000	200,000	180
200,000	500,000	250
500,000	1,000,000	400
1,000,000	2,000,000	600
2,000,000	3,000,000	1,100
3,000,000	4,000,000	2,100
4,000,000	5,000,000	5,100
5,000,000	6,000,000	6,100
6,000,000	+	6,100

Retail: R.S. 47:354

City of New Orleans: Sec. 150-963 (b). Retail dealers in merchandise, services and rental. (a) For every fixed location gasoline service station whose sales of gasoline and motor fuels constitute at least 80 percent of total business activity, the license shall be based on the total business activity and shall be based on Table 1A above.

TABLE 2
WHOLESALE DEALERS IN MERCHANDISE, SERVICES AND RENTALS;
RETAIL DEALERS TO INSTITUTIONAL CONSUMERS; SHIPBUILDERS; AND
CONTRACTORS.

If the Gross Sales are:

As Much As:	But Less Than:	The Annual License Shall Be:
\$0	\$100,000	\$50
100,000	150,000	75
150,000	250,000	100
250,000	500,000	150
500,000	600,000	200
600,000	800,000	250
800,000	1,000,000	300
1,000,000	1,500,000	400
1,500,000	2,000,000	500
2,000,000	2,500,000	700
2,500,000	3,000,000	900
3,000,000	4,000,000	1,000
4,000,000	5,000,000	1,250
5,000,000	5,500,000	1,800
5,500,000	6,000,000	2,400
6,000,000	6,500,000	3,000
6,500,000	7,000,000	3,600
7,000,000	7,500,000	4,200
7,500,000	8,000,000	4,800
8,000,000	9,000,000	5,200
9,000,000	10,000,000	5,600
10,000,000	11,000,000	6,000
11,000,000	12,000,000	6,400
12,000,000	13,000,000	6,800
13,000,000	14,000,000	7,200
14,000,000	+	7,500

Wholesales: R .S. 47:355

City of New Orleans: Sec. 150-965. Wholesales dealers in merchandise, service and rental; retail dealers to institutional consumers; shipbuilders; and contractors. (a) For every fixed location wholesaler dealer in merchandise, service and rental, retail dealers to institutional consumers, shipbuilder, and contractor, including , but is not limited to, all business enumerated in this section, the license shall be based on the total business activity and the amount of said license shall be as shown in Table 2 above:

TABLE 3

**LENDING BUSINESSES: BUSINESS OF LENDING OR OF DEALING OF NOTES
SECURED BY CHATTEL MORTGAGES OR OTHER LIENS.**

If the Amount of the Loan Made is:

As Much As:	But Less Than:	The Annual License Shall Be:
\$0	\$250,000	\$50
250,000	500,000	100
500,000	750,000	150
750,000	1,000,000	200
1,000,000	1,250,000	250
1,250,000	1,500,000	300
1,500,000	1,750,000	350
1,750,000	2,000,000	400
2,000,000	2,250,000	450
2,250,000	2,500,000	500
2,500,000	3,000,000	550
3,000,000	3,500,000	600
3,500,000	4,000,000	650
4,000,000	4,500,000	700
4,500,000	5,000,000	750
5,000,000	5,500,000	800
5,500,000	6,000,000	850
6,000,000	6,500,000	900
6,500,000	7,000,000	950
7,000,000	7,500,000	1,000
7,500,000	8,000,000	1,050
8,000,000	8,500,000	1,100
8,500,000	9,000,000	1,150
9,000,000	9,500,000	1,200
9,500,000	10,000,000	1,250
10,000,000	11,000,000	1,350
11,000,000	12,000,000	1,450
12,000,000	13,000,000	1,550
13,000,000	14,000,000	1,650
14,000,000	15,000,000	1,750
15,000,000	16,000,000	1,850
16,000,000	17,000,000	1,950
17,000,000	18,000,000	2,050
18,000,000	19,000,000	2,150
19,000,000	20,000,000	2,250
20,000,000	25,000,000	2,500
25,000,000	30,000,000	3,000

30,000,000	35,000,000	3,500
35,000,000	+	3,700

Lending: R.S. 47:356

City of New Orleans: Sec. 150-966. Business of lending or dealing of notes secured by chattel mortgages or other liens. (a) For every person, firm, corporation, or association of person engaged in the business of purchasing, selling, trading in, or lending on secured notes or on notes secured by chattel mortgages, or other statutory liens, being commonly known as finance or securities companies, a license based on the amount of loans made by the business shall be required. The license shall be based on the amount of the loans made by the business and the amount of said license shall be as shown in the Table 3 above.



TABLE 4
COMMISSION BROKER AGENT: BROKERAGE AND COMMISSION AGENTS

If the Gross Annual Commissions and Brokerages are:

As Much As:	But Less Than:	The Annual License Shall Be:
\$0	\$15,000	\$50
15,000	20,000	70
20,000	25,000	90
25,000	30,000	112
30,000	40,000	137
40,000	50,000	180
50,000	65,000	225
65,000	80,000	300
80,000	100,000	360
100,000	125,000	450
125,000	150,000	600
150,000	175,000	675
175,000	200,000	750
200,000	250,000	900
250,000	300,000	1,050
300,000	350,000	1,200
350,000	400,000	1,400
400,000	450,000	1,600
450,000	500,000	1,800
500,000	550,000	2,000
550,000	600,000	2,200
600,000	650,000	2,400
650,000	700,000	2,600
700,000	750,000	2,800
750,000	800,000	3,000
800,000	850,000	3,200
850,000	900,000	3,400
900,000	950,000	3,600
950,000	+	3,700

Commission: R.S. 47:357

City of New Orleans: Sec. 150-967. Brokerage and commission agents. (a) For every factorage, commission, or brokerage business; dealers in stocks or bonds as principal; stocks, bonds, or cotton factors, commission or brokerage business, whether or not the principal or party solicited is within or without the state, including but is not limited to all business enumerated in this section, the license shall be based on gross annual commissions and brokerages earned on sales and purchase. The amount of the license shall be as shown in Table 4 above and shall be subject to applicable deductions.

TABLE 5
PUBLIC UTILITIES: PUBLIC UTILITIES

If the Gross Annual Receipts are:

As Much As:	But Less Than:	The Annual License Shall Be:
\$0	\$20,000	\$50
20,000	25,000	60
25,000	37,500	75
37,500	50,000	115
50,000	75,000	150
75,000	100,000	200
100,000	150,000	300
150,000	200,000	450
200,000	250,000	650
250,000	500,000	750
500,000	750,000	1,500
750,000	1,000,000	2,250
1,000,000	1,250,000	3,000
1,250,000	1,500,000	3,750
1,500,000	1,750,000	4,500
1,750,000	2,000,000	5,250
2,000,000	2,250,000	6,000
2,250,000	2,500,000	6,900
2,500,000	+	7,500

Public Utilities: R.S. 47:358

City of New Orleans. Sec. 150-968. Public Utilities. (a) For carrying on each business of gas light, heat, or power, electric light, heat, or power; waterworks; and for each telephone, telegraph, or express business, the license shall be based on gross annual revenue from all business activities as shown in Table 5 above:

TABLE 6
BUSINESSES WHERE LICENSES ARE BASED ON FLAT FEES

A.	Private banking or investment banking	\$500.00
B.	Peddlers, itinerant vendors, vendors by display , etc and retail dealers having no fixed place of business	\$150.00
C.	Coin-operated mechanical or electronic devices, such as video bingo, video games and flipper games	\$50.00
D.	Coin-operated mechanical or electronic devices, all others	\$15.00
E.	Professional sports including but not limited to football, basketball and baseball	\$1,000.00
F.	Professional wrestling & boxing contest	\$100.00
G.	Circuses, concerts, carnivals and special events	\$250.00
H.	Hotels, motel, rooming houses or boarding houses \$2.00 per sleeping room.	\$2.00
I.	All other business not otherwise specified or specifically exempted, including professionals, the tax shall be 0.1% of the annual gross receipts. The minimum tax shall be \$50.00 and the maximum tax shall be \$2,000.00	
J.	Pawnbroker: Table 1 - Minimum fee - \$300. The license tax shall be based on the amount of gross sales and receipts from any retail sales, plus the amount of loans made by the business.	
H.	Retail or Wholesale Dealers of Motor Vehicles and Boats: Maximum license fee shall be computed on gross sales of motor vehicles, boats, parts, accessories, and repair services not to exceed \$700,000.	
	Retail Dealers of Building Materials: Maximum license fee - \$6,200	

Flat Rates:

Sec. 150:969. Business where license are based on flat fees. See table above accordingly:

CHAIN STORE LICENSE TAX TABLE

*Total Number of Stores
Stores in a Chains*

*The Annual Tax per
Store in New Orleans shall be*

<i>2 stores to 10 stores</i>	<i>\$10.00</i>
<i>11 stores to 35 stores</i>	<i>\$15.00</i>
<i>36 stores to 50 stores</i>	<i>\$20.00</i>
<i>51 stores to 75 stores</i>	<i>\$25.00</i>
<i>76 stores to 100 stores</i>	<i>\$30.00</i>
<i>101 stores to 125 stores</i>	<i>\$50.00</i>
<i>126 stores to 150 stores</i>	<i>\$100.00</i>
<i>151 stores to 175 stores</i>	<i>\$150.00</i>
<i>176 stores to 200 stores</i>	<i>\$200.00</i>
<i>201 stores to 225 stores</i>	<i>\$250.00</i>
<i>226 stores to 250 stores</i>	<i>\$300.00</i>
<i>251 stores to 275 stores</i>	<i>\$350.00</i>
<i>276 stores to 300 stores</i>	<i>\$400.00</i>
<i>301 stores to 400 stores</i>	<i>\$450.00</i>
<i>401 stores to 500 stores</i>	<i>\$500.00</i>
<i>501 stores or more</i>	<i>\$550.00</i>

City of New Orleans: Sec: 150:1057. Basis and rates of tax: The license tax for the business described in this article, levied upon the stores operated in the city, shall be based on the number of stores or mercantile establishments included under the same general management, supervision, ownership or control, whether operated in the city or not; and whether within the state or not; and shall be fixed and graded as above.